

#### ABSTRACT OF THE DISCLOSURE

Since in a system of the invention comprising a TU portion 1b for accommodating general extension telephones 5 and PSTN 8, and a TM portion 1a for performing a call control with a packet network, call control information from the PSTN 8 and the like to the packet network is received by the TU portion 1b and then transferred to the TM portion 1a and converted into call control data adapted to the packet network, and voice data from the PSTN 8 and the like to the packet network is received by the TU portion 1b and then converted into voice data adapted to the packet work, it is possible to use a packet network such as the Internet, convert voice data into IP packet data and thereby provide a communication service equivalent to a conventional circuit switching service at low cost.